

# *Auditing the Statement of Budgetary Resources*

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# *Statement of Budgetary Resources*

Aggregate Status of Funds

Required Supplemental Information by  
Appropriation

FY98 First Audit Requirement

# *Statement of Budgetary Resources*

Budgetary Resources	\$88,024
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Status Budget Resources

Obligations Incurred	81,619
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Unobligated - Avail	4,901
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Unobligated Not Avail	<u>1,504</u>
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Total Status	88,024
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# *Statement of Budgetary Resources*

## Outlays:

Obligations Incurred	\$81,619
Less Offsetting Collections	( 6,527)
BB Obligations	37,572
Less EB Obligations	<u>(34,778)</u>
Total Outlays	77,886

## *Audit Results*

6 Agencies No Audit Report Yet

6 Agencies Disclaimers Included SBR

4 Agencies Qualified Opinions

6 Agencies Unqualified Opinions

# *Congressional Interest*

Unobligated Balances

Linking SBR to President's Budget

# *GAO Interest*

Not a Consolidated Statement

Congressional Interest

Reconciliation of Federal Outlays to Financial  
Statements

# *DOD Interest In SBR*

Required Statement FY 98

Link to Statement of Net Cost

First Comprehensive Test of Budget Info



# *How We Audit in DOD*

IG, DOD

Army Audit Agency

Naval Audit Service

Air Force Audit Agency

Responsibility Delegated to Services

Extensive Planning/Coordination

# *DOD Emphasis on SBR*

Limited Primarily to Air Force

Dry Run FY97

Major Emphasis FY98

Sustained Emphasis FY99

# *Major Issues/Challenges*

## Sampling Issues

- Determining Universe

  - Reconciling Field to Dept Balances

  - Classified Transactions

- Sample Sizes

- Errors

- Documentation

# *Major Issues/Challenges*

## Testing

Annual Requirements

Cut-off Issues

## Controls

Obligations Incurred Unauditable

Problem Disbursements/Undistributed Plug

Supplemental Schedules Unauditable

*The difficult can be done  
immediately, the impossible  
takes a little longer.*

U.S. Army Corp of Engineers